

**Scarborough Public Schools**

**FY24 Budget Development Process**

<b>Leadership Council's FY24 Budget Proposal</b>	<b>FY23 Approved Budget</b>	<b>FY24 Proposed Budget</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund Operating Budget	58,801,486	62,466,220	3,664,734	6.23%
Adult Education Budget	184,370	183,391	(979)	-0.53%
School Nutrition Budget	2,041,000	2,327,692	286,692	14.05%
<b>EDUCATION GROSS BUDGET</b>	<b>61,026,856</b>	<b>64,977,303</b>	<b>3,950,447</b>	<b>6.47%</b>
General Fund Non-Tax Revenues	6,851,528	6,720,994	(130,534)	-1.91%
Adult Education Non-Tax Revenues	104,370	110,738	6,368	6.10%
School Nutrition Non-Tax Revenues	2,041,000	2,327,692	286,692	14.05%
<b>EDUCATION NET BUDGET</b>	<b>52,029,958</b>	<b>55,817,879</b>	<b>3,787,921</b>	<b>7.28%</b>
School Capital Budget	2,313,283	140,456,583	138,143,300	5971.74%
School Capital Non-Tax Revenues	1,688,283	139,453,483	137,765,200	8160.08%
<b>School Capital Net Budget</b>	<b>625,000</b>	<b>1,003,100</b>	<b>378,100</b>	<b>60.50%</b>
<b>Passed at School Board First Reading March 16, 2023</b>				

**Budget adjustments for Town Council first reading**

**General Fund Expenditures**

**Shared Services - pending Town Budget approval**

Field maintenance positions (Community Services)	143,030
SRO vehicle (Public Safety)	10,000

**Revenues**

Increase state GPA per DOE adjustment 3/28	1,554,634
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<b>School Board's FY24 Budget Proposal</b>	<b>FY23 Approved Budget</b>	<b>FY24 Proposed Budget</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund Operating Budget	58,801,486	62,619,250	3,817,764	6.49%
Adult Education Budget	184,370	183,391	(979)	-0.53%
School Nutrition Budget	2,041,000	2,327,692	286,692	14.05%
<b>EDUCATION GROSS BUDGET</b>	<b>61,026,856</b>	<b>65,130,333</b>	<b>4,103,477</b>	<b>6.72%</b>
General Fund Non-Tax Revenues	6,851,528	8,275,628	1,424,100	20.79%
Adult Education Non-Tax Revenues	104,370	110,738	6,368	6.10%
School Nutrition Non-Tax Revenues	2,041,000	2,327,692	286,692	14.05%
<b>EDUCATION NET BUDGET</b>	<b>52,029,958</b>	<b>54,416,275</b>	<b>2,386,317</b>	<b>4.59%</b>
School Capital Budget	2,313,283	140,456,583	138,143,300	5971.74%
School Capital Non-Tax Revenues	1,688,283	139,453,483	137,765,200	8160.08%
<b>School Capital Net Budget</b>	<b>625,000</b>	<b>1,003,100</b>	<b>378,100</b>	<b>60.50%</b>
<b>Passed at Town Council First Reading May 3, 2023</b>				

**Budget adjustments for School Board second reading**

**General Fund Expenditures**

**Personnel cost projections**

Update retirement/turnover savings projections	(90,320)
Anthem rates from +8% estimate to +3.68% actual	(282,837)
Delta rates from +4% estimate to +5.33% actual	2,869
Work Comp estimated premium reduction - update from MEMIC	(22,074)
Correct IT reimbursement amount	15,373

**Other Expenses**

Updated instructional supplies/software amount for SEL curriculum	(42,000)
Updated operational software amount for PowerSchool modules	(10,900)
Updated fuel projections (from Public Works)	(11,750)
Updated energy projections - new natural gas contract	(80,000)
Updated energy projections - new oil & propane contract	(9,430)
Updated property/vehicle insurance rates (increased values)	37,844
Updated facilities contracted services projections (per FY23 actuals)	97,600
Updated debt service projections (from Town Finance Office)	(157,255)

# Scarborough Public Schools

# FY24 Budget Development Process

## Shared Services - pending Town Budget approval

Field maintenance positions (Community Services)	136,679
SRO vehicle (Public Safety)	10,000

## Adult Education & School Nutrition

### Adjust expenditures for benefit changes:

Adult Education	(242)
School Nutrition	(13,957)

## Total expenditure adjustments:

General Fund operating	(406,201)
Adult Education	(242)
School Nutrition	(13,957)

## Revenues

Increase state GPA per DOE adjustment 3/28	1,554,635
Reduce GPA for Pre-K adjustment 4/27	(482,791)
Increase use of Adult Ed fund balance (per FY22 actual)	10,000
Reduce School Nutrition to balance expenditures	(13,957)

## Total revenue adjustments:

General Fund operating	1,071,844
Adult Education	10,000
School Nutrition	(13,957)

Adjusted FY24 Budget Proposal	FY23 Approved Budget	FY24 Proposed Budget	\$ Change	% Change
General Fund Operating Budget	58,801,486	62,060,019	3,258,533	5.54%
Adult Education Budget	184,370	183,149	(1,221)	-0.66%
School Nutrition Budget	2,041,000	2,313,735	272,735	13.36%
<b>EDUCATION GROSS BUDGET</b>	<b>61,026,856</b>	<b>64,556,903</b>	<b>3,530,047</b>	<b>5.78%</b>
General Fund Non-Tax Revenues	6,851,528	7,792,838	941,310	13.74%
Adult Education Non-Tax Revenues	104,370	120,738	16,368	15.68%
School Nutrition Non-Tax Revenues	2,041,000	2,313,735	272,735	13.36%
<b>EDUCATION NET BUDGET</b>	<b>52,029,958</b>	<b>54,329,592</b>	<b>2,299,634</b>	<b>4.42%</b>
School Capital Budget	2,313,283	140,456,583	138,143,300	5971.74%
School Capital Non-Tax Revenues	1,688,283	139,453,483	137,765,200	8160.08%
<b>School Capital Net Budget</b>	<b>625,000</b>	<b>1,003,100</b>	<b>378,100</b>	<b>60.50%</b>

Passed at School Board Second Reading May 18, 2023

<b>Total expenditure reduction</b>	<b>(420,400)</b>
<b>Total non-tax revenue increase</b>	<b>1,067,887</b>
<b>Total net budget adjustments from first to second reading</b>	<b>(1,488,287)</b>

## Budget adjustments for Town Council second reading

### Reduce Expenditures

General Fund operating	(567,079)
Adult Education	(242)
School Nutrition	(13,957)

### Adjust Revenues

General Fund operating	(482,791)
Adult Education	10,000
School Nutrition	(13,957)

Results in adjusted budget as passed by School Board on May 18, 2023